

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 603

H. P. 404

House of Representatives, January 23, 1963

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Smith of Strong.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Relating to Motor Vehicle Excise Tax.

Be it enacted by the People of the State of Maine, as follows:

R. S., c. 91-A, § 126, sub-§ III, ¶¶ A and C, amended. Paragraphs A and C of subsection III of section 126 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 308 of the public laws of 1959, are amended to read as follows:

'A. If the motor vehicle is owned by a **person** resident ~~of~~ **in** this State, the excise tax shall be paid in the place where the owner resides.'

'C. If the motor vehicle is owned by a ~~foreign~~ corporation, the excise tax shall be paid in the place where the motor vehicle is customarily kept; or if there is no such customary place of keeping, to the State.'